

1 **ROBERT E. ATKINSON**
2 CHAPTER 7 BANKRUPTCY TRUSTEE
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7 **UNITED STATES BANKRUPTCY COURT**
8 **FOR THE DISTRICT OF NEVADA**

9 In re:

10 INFINITY CAPITAL MANAGEMENT, INC.
11 *dba* INFINITY HEALTH CONNECTIONS,
12 Debtor.

Case No. 21-14486-abl
Chapter 7

**EX PARTE APPLICATION TO
EMPLOY PAUL M. HEALEY &
SONS CPAs LTD. AS
ACCOUNTANT**

13 Chapter 7 trustee ROBERT E. ATKINSON (“**Trustee**”) hereby moves for the Court for
14 an order authorizing the employment of Paul M. Healey & Sons CPAs Ltd. (“**Healey Firm**”) as
15 accountant for the Bankruptcy Estate. The services of an accountant are necessary to enable the
16 Trustee to faithfully execute his duties.

17 1. The administration of this case will involve determination of tax issues and
18 preparation of federal income tax returns for the estate, and the employment of an accountant
19 for these actions are necessary.

20 2. The Trustee seeks to employ the Healey Firm as a professional pursuant to 11
21 U.S.C. § 327(a), Fed. R. Bankr. P. 2014, and LR 2014.

22 3. The Trustee selected the Healey Firm because it employs certified public
23 accountants licensed in the State of Nevada and is experienced in preparing bankruptcy tax
24 returns.

25 4. Per the supporting Declaration of Michael Healey filed contemporaneously
26 herewith (“**Declaration**”):

- 27
 - The Healey Firm does not hold an interest adverse to this bankruptcy
28 estate;

- The Healey Firm is disinterested within the meaning of Section 101(14) of the Bankruptcy Code; and
- The Healey Firm does not have any connection with the Debtor, the creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee.

5. The proposed hourly rates for the professionals employed by the Healey Firm are included in the Declaration.

6. Pursuant to 28 U.S.C. § 586(a)(3)(I) and the Trustee Handbook, the Office of the United States Trustee was provided a copy of this Application and given an opportunity to comment prior to upload of the proposed order. No comment or objection was provided.

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WHEREFORE, the Trustee requests this court to enter an order authorizing him to employ the Healey Firm pursuant to 11 U.S.C. § 327(a) to act as accountant for the estate, and that the firm's hourly rates be deemed reasonable in accordance with 11 U.S.C. § 328.

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DATED: March 14, 2022

/s/ Robert E. Atkinson
ROBERT E. ATKINSON
CHAPTER 7 BANKRUPTCY TRUSTEE